THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

And

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION No.10210 of 2006

Date: 24.05.2006

Between:

.. PETITIONER

AND

N.T.R.University and another. **.. RESPONDENTS**

THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

And

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION No.10210 of 2006

ORDER: (per the Hon'ble Sri Justice L.Narasimha Reddy)

The first respondent passed an order of assessment against the petitioner, for the financial year 2002-03, holding that he is liable to pay a sum of Rs.8,29,500/- as tax. Aggrieved thereby, the petitioner preferred an appeal before the second respondent, together with an application for stay. On rejection of the said application, the petitioner filed a revision before the third respondent. The revision was also dismissed. Hence, this Writ Petition.

Heard the learned counsel for the petitioner and the learned Special Government Pleader for Commercial Taxes.

The validity or otherwise of the order of assessment is very much in issue before the second respondent. This Court cannot express any view on the same, at this stage. The interests of the petitioner need to be protected during the pendency of the appeal. If the petitioner is required to pay the entire tax by the petitioner, the very purpose of availing the remedy of appeal would be defeated.

Hence, the Writ Petition is disposed of, directing that the order of assessment passed by he first respondent shall remain stayed, till the disposal of the appeal by the second respondent, subject to the condition that the petitioner shall deposit half of the disputed tax within four (4) weeks from today. If the petitioner has made any deposit towards that amount, the same shall be taken into account. There shall be no order as to costs.

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(L.NARASIMHA REDDY, J)

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(D.APPA RAO, J)

24th May, 2006.

Note: Issue c.c., tomorrow.

(B/o)

Jsu/dr

THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

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